

Jai Hind Sindhu Education Trust's
Manghanmal Udharam College of Commerce

Pimpri, Pune - 411017
(NAAC Reaccredited B + +)

Affiliated to Savitribai Phule Pune University

First Year Bachelor of Commerce
Syllabus Structure as per National Education Policy 2020
With effect from June 2024
Semester Two

Sr. No.	Vertical	Subject	Credits
1	DSC - IV	Financial Accounting-II	04
2	DSC - V Optional	Inventory Labour & Overhead Accounting-II	04
		Principles & Functions of Management-II	
		Fundamentals of Insurance - II	
3	DSC - VI	Market Structure & Welfare Economics	04
4	OE	Business Mathematics-II	02
5	SEC	Business Accounting -II	02
6	AEC	English -II	02
7	VEC	Constitutional Values, Fundamental Duties & Political System in India	02
8	CC Optional	Health & Wellness/Yoga Education/Sport & Fitness/National Service Scheme/National Cadet Corpse/Cultural Activities	02

Abbreviation: MM: Major Mandatory, ME: Major Elective, MN: Minor, GE / OE: Generic Elective / Open Elective, VSC: Vocational Skill Course, SEC: Skill Enhancement Course, AEC: Ability Enhancement Course, VEC: Value Education Course, IKS: Indian Knowledge System, FP: Field Project, OJT: On Job Training, CEP: Community Engagement Project, CC: Co-Curricular Courses, T-Theory, P-Practical etc.